

saying, "under the circumstances of the case each party is to bear his own costs." The law requires that when a Judge does not decree costs to follow the event, he should record his *specific* reasons for so decreeing. The *specific* circumstances of the case which have induced the Judge so to decree should *always* be recorded, to enable the Appellate Court to decide whether the discretion has been properly exercised.

By Order of the Court,

S. HAMAJEE ROW,
Registrar.

FINANCIAL DEPARTMENT.

ANNUAL STATISTICAL RETURNS OF HER MAJESTY'S PENSIONERS.

To—The Deputy Commissioners of Districts, Circular No. 1626, dated 20th March 1885.

At the instance of the Officer in charge of the Resident's Treasury, Bangalore, the Comptroller has the honor to request that Deputy Commissioners will be good enough to instruct the Treasury Officers to furnish the Resident's Treasury, Bangalore, direct, by the 5th April 1885 at the latest, with the annual statistical return of Her Majesty's pensioners as per margin for the year 1884—85 in the form prescribed in Appendix A, Form F of the Civil Pension Code, page 118.

Her Majesty's civil superannuation pensioners.
Imperial and political pensioners.
Carnatic pensioners.

N. B.—A separate set of returns is required for each class, thus—

1. Pensioners not exceeding Rs. 10.
2. Do exceeding Rs. 10 and not exceeding Rs. 50.
3. Do exceeding Rs. 50 per mensem.

With these returns a memo should be sent showing the names of new pensioners with date of Government order and amount payable to each, also the names of those who may have died or been transferred to other Districts during 1884—85 with dates of death or transfer.

TALUK SAVINGS BANK ACCOUNTS, NUMBERING AND TRANSFERRING FROM ONE TREASURY TO ANOTHER.

Circular No. 1627, dated 21st March 1885.

The practice in respect to the numbering of Savings Bank depositors' accounts in the District and Taluk Treasuries not being uniform, the Comptroller has the honor to lay down the following rules on this point and for the transfer of accounts from one Treasury to another :—

Numbering.

2. The District and Taluk Treasuries should have each a separate series of numbers and the same Taluk numbers should be preserved in the ledger kept at the District Treasury. No general series for the whole District is necessary, nor is it desirable, and in the two Treasuries of Bangalore and Shimoga where a general series has been introduced, it should be brought to a termination on the 31st March 1885.

3. From 1st April 1885 and each succeeding year the deposits received in the Savings Bank should be numbered with a fresh annual series beginning with No. 1 in every Treasury, District or Taluk.

Transfers.

4. When a depositor's account is transferred from one District Treasury to another, or from one Taluk Treasury to another, it should be treated as a new account in the receiving treasury and should have a new number assigned to it in the Savings Bank's ledger and pass book, the former number being struck out.

5. No Savings Bank account will be transferred from one Taluk to another of the same District except under the order of the District Treasury Officer. The depositor must deliver up his Pass Book to the Amildar of the Taluk (A) in which the deposit stands, with an application stating to what Taluk (B) he wishes it to be transferred. The Amildar (A) will send the application and the pass book to the Treasury Officer of his District who will close the account by entering in the pass book

after the last entry the amount of balance at credit with the words "Transferred to the Taluk Treasury at ———" signing the entry. He will then send the depositor's application and Pass Book with an order to the Amildar (B) to open an account in the depositor's name (with a new number), by copying out from the pass book the balance at close of last year and the items of receipt and withdrawal for the current year, and to credit the balance transferred to the depositor in the ledger as well as in the Taluk C. account of the day as a Savings Bank deposit transferred from A, and also to charge it on the other side of the C. account under Taluk Remittances. On application, the receiving Taluk Treasury (B) will deliver the pass book to the depositor.

6. The District Treasury Officer must also direct the transferring Amildar (A) to charge the amount of balance in his C. account under Savings Bank deposits (transferred) and credit it under Taluk Remittances, and to refer the depositor to the receiving Amildar (B) for his pass book.

7. When a transfer is wanted from a Taluk in one District to a Taluk in another, the transferring Amildar (A) will send the application and pass book to the District Treasury, which will debit the balance under Taluk Remittances and remit the amount by a public service transfer receipt, with the pass book, to the other District Treasury which will send them on to the Taluk (B) to which the transfer is to be made. Both Taluk Amildars (A & B) will be instructed by the respective District Treasuries to make the requisite entries in their C. accounts as Savings Bank ledgers prescribed above.

8. District Treasuries will, for convenience of reference, keep an alphabetical index of all depositors' names borne on the general ledger of the District. A similar index will be kept in every Taluk of the names of the depositors borne on its books if they are numerous.

H. HUDSON,
Comptroller.

PUBLIC WORKS DEPARTMENT.

The 14th March 1885.

Wanted—

A few experienced Surveyors and Draughtsmen for temporary employment for 4 or 5 months. Salary according to qualifications.

2. Applications should be accompanied by copies of certificates and testimonials, and should be addressed to undersigned.

The 20th March 1885.

NOTICE TO CONTRACTORS.

Tenders are hereby invited for the construction of a Taluk Cutcherry at Shikarpur in the Shimoga District, the estimate for which amounts to Rs. 15,306.

2. The plan, estimate and schedule of rates and conditions may be seen at the Superintending Engineer's office, Bangalore, between the hours of 11 A. M. and 4 P. M.

3. Sealed tenders in the form attached will be received by the Superintending Engineer until the 15th April 1885 inclusive.

4. The Superintending Engineer does not bind himself to accept any tender.

Form of Tender.

I hereby undertake to carry out the....., in accordance with the plans, specifications and terms entered in the schedule dated at per cent less than the sanctioned Government rates.

C. H. M. KENSINGTON, *Captain, R. E.,*
Suptg. Engineer of Mysore.